
By: Senators Pica and Young

Introduced and read first time: February 7, 1996

Assigned to: Rules

A BILL ENTITLED

1 AN ACT concerning

2 **Maryland Stadium Authority - Admissions and Amusement Tax Rate**

3 FOR the purpose of altering the maximum admissions and amusement tax rate that the
4 Maryland Stadium Authority may set for certain fiscal years; and generally relating
5 to the admissions and amusement tax.

6 BY repealing and reenacting, with amendments,
7 Article - Tax - General
8 Section 4-105(a)
9 Annotated Code of Maryland
10 (1988 Volume and 1995 Supplement)

11 BY repealing and reenacting, without amendments,
12 Article - Tax - General
13 Section 4-105(c)
14 Annotated Code of Maryland
15 (1988 Volume and 1995 Supplement)

16 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
17 MARYLAND, That the Laws of Maryland read as follows:

18 **Article - Tax - General**

19 4-105.

20 (a) Except as otherwise provided in this section, the admissions and amusement
21 tax rate is:

22 (1) the rate that a county or municipal corporation sets, not exceeding 10%
23 of gross receipts subject to the admissions and amusement tax; or

24 (2) the rate that the Stadium Authority sets, not exceeding [8%] THE
25 FOLLOWING PERCENT of gross receipts subject to the admissions and amusement tax:

26 (I) 7% FOR FISCAL YEAR 1997;

27 (II) 6% FOR FISCAL YEAR 1998;

28 (III) 5% FOR FISCAL YEAR 1999;

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1 (IV) 4% FOR FISCAL YEAR 2000;

2 (V) 3% FOR FISCAL YEAR 2001;

3 (VI) 2% FOR FISCAL YEAR 2002;

4 (VII) 1% FOR FISCAL YEAR 2003; AND

5 (VIII) 0% FOR FISCAL YEAR 2004 AND ALL SUBSEQUENT FISCAL
6 YEARS.

7 (c) If gross receipts subject to the admissions and amusement tax imposed by the
8 Stadium Authority are also subject to an admissions and amusement tax imposed by a
9 county or municipal corporation, the county or municipal corporation may not set a rate
10 or collect the tax at a rate so that, when combined with the rate of the Stadium Authority,
11 the total tax rate will exceed 10% of the gross receipts.

12 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
13 July 1, 1996.